

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re:) Chapter 11
LEHMAN BROTHERS HOLDINGS INC., *et al.*,) Case No. 08-13555 (JMP)
Debtors)
)
)
) (Jointly Administered)
-----x

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Thoroughbred Master Ltd
Name of Transferee

Name and Address where notices to transferee should be sent:

Appaloosa Investment L.P. 1
51 JFK Parkway, Suite 250B
Short Hills, NJ 07078
Attn: Ken Maiman
Phone: 973-701-7000

With a copy to:
Andrews Kurth LLP
450 Lexington Avenue
New York, NY 10017
Attn: David Hoyt

Citigroup Financial Products Inc.
Name of Transferor

Case No. 08-13555

Court Claim # (if known): 66108, amending Claim 33663 filed on 9/22/10

Amount of Claim as Filed: \$60,880,651.69

Amount of Claim as Transferred: \$3,004,000.00

Date Claim Filed: 1/12/2010

Debtor: Lehman Brother Holdings Inc.

Case No. 08-13888

Court Claim # (if known): 66107, amending Claim 33613 filed on 9/22/10

Amount of Claim as Filed: \$53,000,000.00

Amount of Claim as Transferred: \$3,004,000.00

Date Claim Filed: 1/12/2010

Debtor: Lehman Brother Special Financing Inc.

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York ("Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Special Financing Inc. ("Debtor")
Case No. 08-13555 (JMP) (Jointly Administered)

Claim #: 66107

CITIGROUP FINANCIAL PRODUCTS INC., its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

THOROUGHBRED MASTER LTD.

its successors and assigns ("Buyer"), all right, title and interest in and to \$3,004,000.00 (the "Claim") of Seller against Lehman Brothers Special Financing Inc., docketed as claim number 66107 (which amends Proof of Claim No. 33613) in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888 (JMP), or any other court with jurisdiction over the bankruptcy proceedings of the Debtor, including all rights of stoppage in transit, replevin and reclamation.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated March 18, 2011.

CITIGROUP FINANCIAL PRODUCTS INC.
By: 
Name: Robert D. Daniels
Title: Managing Director

THOROUGHBRED MASTER LTD.
By: 
Name: K. M. S.
Title: _____

EXECUTION COPY

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York ("Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. ("Debtor")
Case No. 08-13555 (JMP) (Jointly Administered)

Claim #: 66108

CITIGROUP FINANCIAL PRODUCTS INC., its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

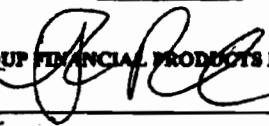
THOROUGHBRED MASTER LTD.

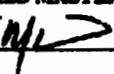
its successors and assigns ("Buyer"), all right, title and interest in and to \$3,004,000.00 (the "Claim") of Seller against Lehman Brothers Holdings Inc., docketed as claim number 66108 (which amends Proof of Claim No. 33663) in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (Jointly Administered), or any other court with jurisdiction over the bankruptcy proceedings of the Debtor, including all rights of stoppage in transit, replevin and reclamation.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated March 18, 2011.

CITIGROUP FINANCIAL PRODUCTS INC.
By: 
Name: Rohit Bansal
Title: Managing Director

THOROUGHBRED MASTER LTD.
By: 
Name: K.M.J.
Title: